

RAPE CRISIS CENTER

R I V E R S I D E • A R E A

Serving the Communities of Banning, Beaumont, Corona, Jurupa, Lake Elsinore, Moreno Valley, Murrieta, Norco, Perris Valley, Riverside and Temecula

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January 9, 2009

Governor's Office of Emergency Services
Local Assistance Monitoring Branch
3650 Schriever Avenue
Mather, CA 95650

OES ID#: 065-90502
Award #: RC08281021

Dear Sir or Madam:

Per OES requirements, enclosed please find a copy of our Audited Financial statement for the period ended June 30, 2008.

Thank you.

Sincerely yours,

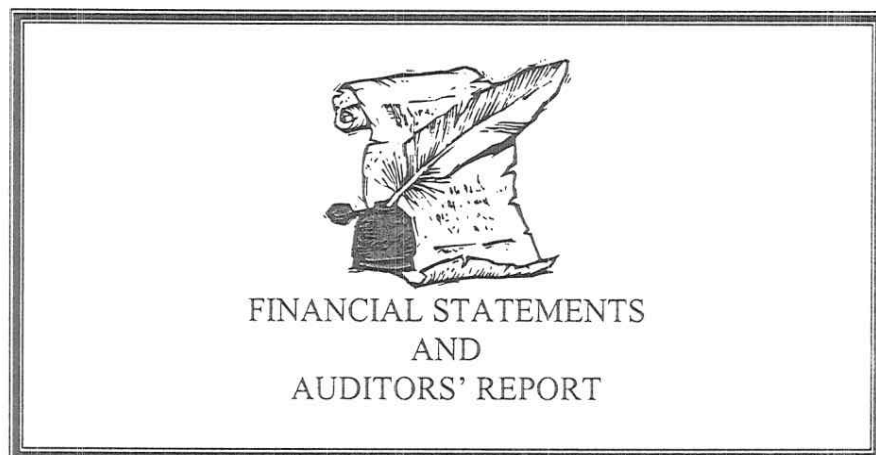

Larry McAdara
Executive Director

Encl:

Mission Statement

The Riverside Area Rape Crisis Center is committed to providing support and services to survivors of sexual assault and their families, and providing community education to achieve awareness and prevention of sexual assault.

RIVERSIDE AREA RAPE CRISIS CENTER



FOR THE YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007

DATE RECEIVED:



AUDIT REVIEW #(s) 04421

Assigned To: In

Date Reviewed: 1/16/09

Reviewer's Initials: Je

Date Review(s) Completed: 1/20/09

RIVERSIDE AREA RAPE CRISIS CENTER
FINANCIAL STATEMENTS AND AUDITORS' REPORT
FOR THE YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007

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FINANCIAL INFORMATION



SMITH MARION & CO.
AN ACCOUNTANCY CORPORATION

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Board of Directors
Riverside Area Rape Crisis Center
Riverside, CA 92507

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying financial statements of financial position of the Riverside Area Rape Crisis Center as of June 30, 2008 and June 30, 2007, and the related statements of activities and cash flows for the years then ended. These financial statements are the responsibility of the Agency's management. Our Responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Riverside Area Rape Crisis Center, as of June 30, 2008 and June 30, 2007, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Governmental Auditing Standards*, we have also issued our report dated November 20, 2008 on our consideration of Riverside Area Rape Crisis Center's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying supplementary information on pages 10 – 12 are presented for purpose of additional analysis and are not a required part of the financial statements. The supplementary information has been subject to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Smith Marion & Co.

November 20, 2008

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RIVERSIDE AREA RAPE CRISIS CENTER
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2008 AND JUNE 30, 2007

	2008	2007
ASSETS		
Current Assets		
Cash	\$ 50,162	\$ 198,691
Grants Receivable	97,820	65,755
Unconditional Promises to Give:		
United Way Funding for the Next Year	46,409	48,908
Deposits and Prepaid Expenses	6,455	1,049
Total Current Assets	200,846	314,403
Furniture and Equipment		
Net Furniture and Equipment	953,911	986,117
TOTAL ASSETS	\$ 1,154,757	\$ 1,300,520
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts Payable	\$ 441	\$ 4,302
Deferred Income	14,932	17,966
Mortgage Payable	3,574	4,004
Payroll Taxes Payable	504	131
Accrued Vacation	15,659	13,464
Total Current Liabilities	35,110	39,867
Long Term Liabilities		
Mortgage Payable	529,901	660,452
Total Long Term Liabilities	529,901	660,452
Net Assets		
Unrestricted	544,029	549,437
Temporarily Restricted	45,717	50,764
Total Net Assets	589,746	600,201
TOTAL LIABILITIES AND NET ASSETS	\$ 1,154,757	\$ 1,300,520

RIVERSIDE AREA RAPE CRISIS CENTER

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2008

(WITH SUMMARIZED FINANCIAL INFORMATION FOR THE YEAR ENDED JUNE 30, 2007)

	Unrestricted	Temporarily Restricted	2008 Total	2007 Total
PUBLIC SUPPORT AND REVENUE				
Public Support				
Soroptimists	\$ 500	\$ -	\$ 500	\$ 3,200
United Way	-	43,861	43,861	48,908
Grants	531,265	-	531,265	435,832
Private Donations	17,086	-	17,086	15,903
Special Events	119,772	-	119,772	162,663
In-kind Revenue	55,527	-	55,527	35,515
Total Support	724,150	43,861	768,011	702,021
Revenue				
Interest Income	4,670	-	4,670	14,412
Miscellaneous Income	18,802	-	18,802	34,240
Total Revenue	23,472	-	23,472	48,652
Net Assets Released from Restrictions:				
United Way Funding for the Year	48,908	(48,908)	-	-
TOTAL SUPPORT AND REVENUE	796,530	(5,047)	791,483	750,673
EXPENSES				
Program Services				
Program Services	608,514	-	608,514	601,720
Total Program Expenses	608,514	-	608,514	601,720
Support Services				
Management and General	156,276	-	156,276	68,639
Fund Raising	37,148	-	37,148	38,394
Total Support Services	193,424	-	193,424	107,033
TOTAL EXPENSE	801,938	-	801,938	708,753
Change in net assets	(5,408)	(5,047)	(10,455)	41,920
Beginning fund balance	549,437	50,764	600,201	558,281
Ending Fund Balance	\$ 544,029	\$ 45,717	\$ 589,746	\$ 600,201

RIVERSIDE AREA RAPE CRISIS CENTER
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007

	2008	2007
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (10,455)	\$ 41,920
Adjustments to Reconcile Change in Net Assets to Net Cash Used by Operating Activities:		
Depreciation	38,126	3,600
(Increase) Decrease in Grants Receivable	(32,065)	49,211
(Increase) Decrease in Unconditional Promises to Give	2,499	-
(Increase) Decrease in Prepaid Expenses	(2)	-
(Increase) Decrease in Deposits	(5,405)	3,603
Increase (Decrease) in Accounts Payable	(3,861)	(656)
Increase (Decrease) in Other Payable	(3,034)	(28,199)
Increase (Decrease) in Deferred Income	-	(468)
Increase (Decrease) in Payroll Taxes Payable	373	(3,890)
Increase (Decrease) in Accrued Vacation	2,195	1,647
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	<u>(11,629)</u>	<u>66,768</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchases of Equipment	(5,919)	(967,189)
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	<u>(5,919)</u>	<u>(967,189)</u>
CASH FLOWS FROM FINANCING ACTIVITIES		
Long Term Debt Activity	(130,981)	664,456
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	<u>(130,981)</u>	<u>664,456</u>
Net Increase (Decrease) in Cash	(148,529)	(235,965)
Beginning Cash	198,691	434,656
Ending Cash and Cash Equivalents	<u>\$ 50,162</u>	<u>\$ 198,691</u>

RIVERSIDE AREA RAPE CRISIS CENTER
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED JUNE 30, 2008 AND JUNE 30, 2007

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Riverside Area Rape Crisis Center (RARCC) is a corporation organized to provide emotional and informational advocacy support to victims of rape and to provide educational programs to the general community, senior citizens and minority groups concerning the topic of rape, its prevention and self defense against the crime. The Center also provides prevention programs for the students, teachers and parents of local school districts.

Expendable Restricted Resources

Operating funds restricted by donor, or other parties for particular operating purposes are deemed to be earned and reported as revenue when received unless the donor specifies a certain period of time. Restricted funds were expended for their restricted purposes.

Accounting Basis

RARCC is a voluntary health and welfare organization and maintains its accounting records on the accrual basis of accounting. Accordingly, revenues are recognized when earned and expenses are recognized when the liability is incurred in accordance with generally accepted accounting principles.

Revenue Sources

Approximately 79% of the Center's revenues are derived from various grants and contracts from Federal, State and local sources. Additional revenues are primarily received from indirect public support (United Way) and special events.

Plant Assets and Depreciation

Office furnishings and equipment are recorded at cost for assets purchased. Donated Assets are recorded at fair market value on the date of the donation.

Depreciation of office furnishings and equipment is provided over the estimated useful lives of the respective assets on a straight-line basis over a period of five to ten years.

It is the Center's policy to capitalize assets with a cost greater than \$2,000.

In addition to capitalized equipment, the Center has received the use of most of its office furniture at no cost to the Center. This transaction has not been shown on the financial statements because the furniture is subject to return on request.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Income Taxes

Income taxes are not provided for in the financial statements since the Center is exempt from federal income taxes under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701(d). The Center is not classified as a private foundation.

Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Riverside Area Rape Crisis Center received United Way unconditional promise to give which resulted in temporarily restricted net assets of \$48,048. The Center does not have an allowance for uncollectible promises to give due to the low risk of these receivable becoming uncollectible. The Center has not received any contributions with donor-imposed restrictions that would result in permanently restricted net assets.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

2. SIMPLIFIED EMPLOYEE PENSION PLAN

The Agency's plan became effective January 1, 2001. The plan requires 3 years of service and the employee must be at least 21 years of age to be eligible for the plan. The contributions are determined year to year by the agency. The pension expense for the year ended June 30, 2008 was \$5,000.

3. CONTRIBUTED SERVICES

Many volunteers have made significant contributions of their time as volunteers answering emergency calls from victims, advocates of the victims, clerical help, fundraisers and directors. The value of this contributed time for the year end June 30, 2008 was \$55,527.

4. FIXED ASSETS

A summary of the cost of plant and equipment and related accumulated depreciation as of June 30, 2008 is as follows:

Assets	Beginning Balance	Additions	Deletions	Ending Balance
Land	\$ 73,581	\$ -		\$ 73,581
Building	883,330	-		883,330
Building Improvements	10,278	4,427		14,705
Office Furniture and Equipment	43,012	1,492	-	44,504
Computers	25,585	-	-	25,585
Sub Total	1,035,786	5,919	-	1,041,705
Accumulated Depreciation				
Office Furniture and Equipment	(49,668)	(38,126)	-	(87,794)
Sub Total	(49,668)	(38,126)	-	(87,794)
Net Furniture and Equipment	\$ 986,118	\$ (32,207)	\$ -	\$ 953,911

Depreciation expense for the year ended June 30, 2008 and June 30, 2007 was \$38,126 and \$3,600 respectively.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. GOVERNMENT GRANTS

Government grants represent activities conducted under grants or contracts from the following agencies:

Office of Emergency Services (OES)
City of Riverside
County of Riverside
City of Moreno Valley

6. GRANTS RECEIVABLE

Grants receivable represent grant funds earned but not received as of year end. At June 30, 2008 the following grants receivable were outstanding:

	2008	2007
Office of Emergency Services	\$ 57,452	\$ 20,550
Moreno Valley City	2,412	4,182
City of Riverside	-	1,078
DHS	22,524	23,881
County of Riverside	-	6,841
Community Development Block Grant	3,128	734
FJC Grant	12,304	8,489
Total	\$ 97,820	\$ 65,755

7. TEMPORARILY RESTRICTED NET ASSETS

Nancy Willem Fund	2008	2007
Contributions were received to be used for a memorial to Nancy Willem, a former employee who was raped and murdered. The monies will be used for packets given to rape survivors, and a tribute will be printed on the booklets.		
Balance at year end	\$ 456	\$ 356
United Way Unconditional Promises to Give		
The local United Way unconditional promise to give the center an allocation.		
Balance at year end	43,861	48,908
Other Contributions		
Contributions have been received for direct support of victims		
Balance at year end	1,400	1,500
Total Temporarily Restricted Net Assets	\$ 45,717	\$ 50,764

8. FUND RAISERS

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Gross revenues and expenses of the fundraisers for the years ended 2008 and 2007 are as follows:

2008			
	Revenue	Expenses	Net
Auction	\$ 119,772	\$ 37,148	\$ 82,624
Total	<u>\$ 119,772</u>	<u>\$ 37,148</u>	<u>\$ 82,624</u>
2007			
	Revenue	Expenses	Net
Auction	\$ 162,663	\$ 38,394	\$ 124,269
Total	<u>\$ 162,663</u>	<u>\$ 38,394</u>	<u>\$ 124,269</u>

9. LEASE

The Center purchased a building in May 2007 and is no longer subject to a lease. However, it is allocating a portion of its occupancy cost to various contracts in accordance with the contract agreements. The allocated lease expense for the year end June 30, 2008 was \$19,176. See note 13 for further details.

10. COMPLIANCE

Total federal expenditures did not exceed \$500,000 therefore RARCC is exempt from federal compliance with respect to audit reporting.

11. COMPARATIVE DATA

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the organization's financial statements for the year ended June 30, 2007, from which the summarized information was derived.

12. CONCENTRATION OF CREDIT RISK - CASH DEPOSITS

Cash deposits with banks and other financial entities are financial instruments with credit risk. The Agency maintains cash balances at multiple financial institutions in Riverside. Accounts at each banking institution are insured by Federal Depository Insurance Corporation up to \$100,000. At year-end the organization had no deposits in excess of FDIC insurance limits.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. MORTGAGE

The organization purchased a building in May 2007 and secured a mortgage loan in the amount of \$665,000 in the process. The loan is amortized over 30 years and due in 10 years with a maturity date of 05/29/2017. The effective interest rate is 7.50% for the first five years and 8.50% for the remaining five years. The current principal and interest payment amount is \$4,033. The agency made a one time principal payment of \$125,000 in May 2008, significantly reducing the balance of the loan.

Future maturities:

<u>June 30,</u>		
	2009	\$ 3,574
	2010	3,867
	2011	4,184
	2012	4,527
	2013	8,860
Thereafter		<u>508,463</u>
Total		<u>\$ 533,475</u>

SUPPLEMENTARY FINANCIAL INFORMATION

RIVERSIDE AREA RAPE CRISIS CENTER
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2008

	Program Services						
	OES	City of Riverside	CDBG Moreno V. Child Abuse	CDBG City of Temecula	County of Riverside	CDBG County of Riverside	CDBG City of Riverside
	2	3	4	5	6	10	14
Salaries	\$ 169,023	\$ 59,896	\$ 4,264	\$ 1,442	\$ 5,737	\$ 8,522	\$ 10,835
Health Benefits	12,376	1,156	387	-	384	1,542	-
Payroll Taxes	11,145	4,817	498	123	534	949	955
Workers' Compensation	2,027	839	-	-	-	-	596
Accounting	667	-	-	-	-	-	-
Auditing	631	-	-	-	-	-	-
Consulting	-	-	-	-	-	-	-
Payroll Processing	401	-	-	-	-	-	-
Travel & Conference	2,618	-	348	-	139	-	891
Equipment Rental & Maint.	2,723	-	-	-	-	1,852	1,346
Advertising	-	-	-	-	-	-	-
Assistance to Individuals	-	-	-	-	-	-	-
Film & Subscript	-	-	-	-	-	-	-
Fund Raising Expenses	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Loan Origination Fees	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Membership	-	-	-	-	-	-	-
Cleaning	-	-	-	-	-	-	-
Postage	188	-	-	-	-	-	-
Printing	-	-	-	-	-	-	-
Taxes & licenses	-	-	-	-	-	-	-
Meetings	-	-	-	-	-	-	-
Reimbursement Expenses	-	-	-	-	-	-	-
Security	-	-	-	-	-	-	-
Staff Development	-	-	-	-	-	-	-
Supplies	-	-	70	296	6	-	206
Telephone	2,281	-	3	180	-	-	-
Utilities	-	-	-	-	-	66	-
Volunteer Recognition	-	-	-	-	-	-	-
Equipment Purchases	-	-	-	-	-	-	-
In-kind Expnese - Rent	10,032	-	-	300	-	6,672	2,172
In-kind Expnese - Volunteers	36,351	-	-	-	-	-	-
Miscellaneous	-	-	-	-	-	-	-
Total Before Depreciation	250,463	66,708	5,570	2,341	6,800	19,603	17,001
Depreciation	-	-	-	-	-	-	-
Total Functional Expenses	\$ 250,463	\$ 66,708	\$ 5,570	\$ 2,341	\$ 6,800	\$ 19,603	\$ 17,001

					Support Services			
Strength Campaign 17	DHS 22	Miscellaneous Program 32	General Program Services 1	Total	Mgt and General 1	Fund Raising 1	Total	Total All Services
\$ -	\$ 47,932	\$ -	\$ 75,162	\$ 382,813	\$ 38,720	\$ -	\$ 38,720	\$ 421,533
-	6,027	-	14,305	36,177	7,369	-	7,369	43,546
-	3,952	-	7,719	30,692	3,977	-	3,977	34,669
-	666	-	1,892	6,020	975	-	975	6,995
-	294	-	3,045	4,006	1,569	-	1,569	5,575
-	230	-	-	861	5,814	-	5,814	6,675
-	-	-	3,702	3,702	1,907	-	1,907	5,609
-	-	-	1,595	1,996	822	-	822	2,818
-	245	-	3,039	7,280	1,566	-	1,566	8,846
-	-	-	649	6,570	334	-	334	6,904
-	-	-	-	-	1,991	-	1,991	1,991
-	-	-	2,505	2,505	1,290	-	1,290	3,795
-	-	-	329	329	-	-	-	329
-	-	-	-	-	-	37,148	37,148	37,148
-	-	-	-	-	7,417	-	7,417	7,417
-	-	-	-	-	49,082	-	49,082	49,082
-	-	-	-	-	1,115	-	1,115	1,115
-	-	-	4,479	4,479	2,308	-	2,308	6,787
-	-	-	1,865	1,865	961	-	961	2,825
-	-	-	1,059	1,247	546	-	546	1,793
-	-	-	1,193	1,193	614	-	614	1,807
-	-	-	4,136	4,136	2,130	-	2,130	6,266
-	-	-	339	339	174	-	174	513
8,045	-	-	-	8,045	-	-	-	8,045
-	-	-	-	-	452	-	452	452
-	-	-	990	990	510	-	510	1,500
-	-	-	3,823	4,401	1,969	-	1,969	6,370
-	181	-	7,215	9,860	3,717	-	3,717	13,577
-	-	-	2,615	2,681	1,347	-	1,347	4,028
-	-	-	2,071	2,071	1,067	-	1,067	3,138
-	-	-	1,792	1,792	923	-	923	2,715
-	-	-	-	19,176	-	-	-	19,176
-	-	-	-	36,351	-	-	-	36,351
-	-	-	2,919	2,919	1,503	-	1,503	4,422
8,045	59,527	-	148,437	584,495	142,169	37,148	179,317	763,812
-	-	-	24,019	24,019	14,107	-	14,107	38,126
\$ 8,045	\$ 59,527	\$ -	\$ 172,456	\$ 608,514	\$ 156,276	\$ 37,148	\$ 193,424	\$ 801,938

RIVERSIDE AREA RAPE CRISIS CENTER

STATEMENT OF OES EXPENSES - RC05251021

FOR THE YEAR ENDED JUNE 30, 2008

Contract Period: July 1, 2007 to June 30, 2008

	Budget	Actual		Total	Over (Under) Budget
		Through 6/30/08	Through 6/30/09		
Personal Services	\$ 177,803	\$ 177,803	\$ -	\$ 177,803	\$ -
Personal Services - In-kind	36,351	36,351	-	36,351	-
Operating Expenses	20,716	20,716	-	20,716	-
Equipment	-	-	-	-	-
Total	\$ 234,870	\$ 234,870	\$ -	\$ 234,870	\$ -

Actual Expenses Reported	\$ 198,519	\$ -	\$ 198,519
In-kind Expenses	36,351	-	36,351
	\$ 234,870	\$ -	\$ 234,870

Cash Analysis:

Grant Revenue (excluding In-Kind)	\$ 198,519	\$ -	\$ 198,519
Cash Received During Fiscal Year	141,067	-	141,067
Grant Receivable (Payable)	\$ 57,452	\$ -	\$ 57,452

REPORT ON INTERNAL CONTROLS

Board of Directors
Riverside Area Rape Crisis Center
Riverside, CA 92507

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

We have audited the financial statements of Riverside Area Rape Crisis Center as of and for the year ended June 30, 2008 and have issued our report thereon dated November 20, 2008. We were engaged and conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Riverside Area Rape Crisis Centers' internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Riverside Area Rape Crisis Centers' internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Riverside Area Rape Crisis Centers' internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Riverside Area Rape Crisis Centers' ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Riverside Area Rape Crisis Centers' financial statements that is more than inconsequential will not be prevented or detected by Riverside Area Rape Crisis Centers' internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Riverside Area Rape Crisis Centers' internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Riverside Area Rape Crisis Centers' financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, the audit committee, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


November 20, 2008

RIVERSIDE AREA RAPE CRISIS CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
JUNE 30, 2008

None

RIVERSIDE AREA RAPE CRISIS CENTER
SUMMARY OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
JUNE 30, 2008

None